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CALIFORNIA EMERGENCY MANAGEMENT AGENCY

June 2, 2009

Clay Parker, Sheriff
Tehama County
P.O. Box 729
Red Bluff, Ca. 96080

Monitoring Report #M09-09

Dear Sheriff Parker:

The California Emergency Management Agency, Monitoring and Audits Unit, Program Monitor, Jennifer Kolbe conducted a monitoring review for the purpose of monitoring Tehama County Cal/EMA Grant Programs. I wish to thank you and your staff for the courtesy extended to Ms. Kolbe during the review process. Enclosed, you will find the monitoring report for the following grants:

GRANT/FIPS NUMBER	PROGRAM NAME	PERIOD MONITORED	MONITORED AMOUNT
2005-0015 - 103-00000	FY05 Homeland Security Grant Program (HSGP)	10/01/04 - 10/07/08	\$279,279
2006-0071 - 103-00000	FY06 Homeland Security Grant Program (HSGP)	07/01/06 - 06/30/09	\$194,552
2007-0008 - 103-00000	FY07 Homeland Security Grant Program (HSGP)	07/01/06 - 06/30/10	\$324,306

The monitoring included a review of staffing needs, operational practices, source documentation, activities, and data reporting requirements. In addition, the monitor examined the grant for compliance with federal financial, administrative and auditing requirements, program guidelines, and other mandates as applicable. Finally, the monitor performed a selected review of accounting records that support the amounts claimed in your reimbursement requests. Project expenditures were validated to provide reasonable assurance that expenses are related to the grant, proper records are maintained, and expenditures are properly authorized and recorded.

As a reminder, the purpose of monitoring is to assist projects in the achievement of their goals and aiding them in administering their grant funds in the most effective and efficient manner. The monitoring is used as a tool to assist the subgrantee in complying with these requirements. Your Cal/EMA Program Representative will receive a copy of the monitoring report. Their name and phone number are identified on the face sheet of the report.

If the monitoring report does not identify any findings, a Corrective Action Plan is not necessary and the monitoring process is complete.

If you need to correspond to our office regarding this monitoring report, please include the monitoring control number on all correspondence. Send your response to:

California Emergency Management Agency
Local Assistance Monitoring Branch
3650 Schriever Ave.
Mather, Ca. 95655

Thank you for your participation in the monitoring process. If you have any questions regarding this letter or the attached report, please feel free to contact Jennifer Kolbe at 916-845-8137.

Sincerely,

A handwritten signature in dark ink, appearing to read "MBaldwin", with a stylized flourish at the end.

Michael Baldwin
Branch Chief

cc: Tracey Frazier, Program Representative
Local Assistance Monitoring Branch, chron file
Grants Management Unit, grant file

Monitoring Report Response Form

TO:	Ca. Emergency Management Agency	Grant Numbers: FY05-0015, FY06-0071, FY07-0008	
	Local Assistance Monitoring Branch 3650 Schriever Ave. Mather, Ca. 95655	Monitoring Control Number:	M09-09
	Attention: Local Assistance Monitoring Branch	Response Due:	<u>September 4,</u> <u>2009</u>
FROM: Subgrantee:	<u>Tehama County</u>		

Required Corrective Action Plan

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I have reviewed the above referenced monitoring report and have submitted for your review and approval, an outlined Corrective Action Plan that addresses the findings noted in this report to be reviewed and approved by CalEMA program staff.

_____ Authorized Signature	_____ Title	_____ Date
_____ Typed Name	_____ Title	_____ Telephone Number



CALIFORNIA EMERGENCY MANAGEMENT AGENCY MONITORING NARRATIVE REPORT

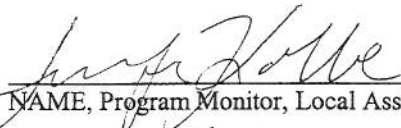
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County of Tehama Operational Area

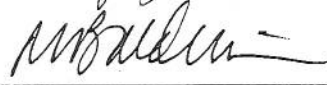
AUTHORIZED AGENT:	Clay Parker	ADDRESS:	P.O. Box 729 Red Bluff, Ca. 96080
CONTACT EMAIL:	cparker@tehamaso.org		
CONTACT PHONE NUMBER:	(530)529-7950		
ALTERNATE POINT of CONTACT:	Dennis Garton		
CONTACT EMAIL:	dgarton@tehamaso.org		
PROGRAM REPRESENTATIVE:	Tracey Frazier	E-mail:	tracey.frazier@ohs.ca.gov
PHONE NUMBER:	(916) 324-6342		
PROGRAM MONITOR:	Jennifer Kolbe	E-mail:	jennifer.kolbe@ohs.ca.gov
PHONE NUMBER:	(916) 845-8137	DATE OF MONITORING:	

PERSONS INTERVIEWED DURING MONITORING VISIT

NAME	TITLE	AGENCY
Dennis Garton	Undersheriff	Sheriff's Office
Lisa Frech	Sheriff's Service Officer	Sheriff's Office

Prepared by: 
NAME, Program Monitor, Local Assistance Monitoring Branch

6-2-09
Date

Approved by: 
NAME, Branch Chief, Local Assistance Monitoring Branch

6-8-09
Date

Monitoring Report

Monitoring Report Summary	Total # of Items in Category	In Compliance	Not in Compliance	Not Monitored	Not Applicable	Total
A. Administrative Review						
Review of Audit Reports	2	2				2
Grant Assurances	1	1				1
Grant Approval Notification	2	2				2
Performance Reports	1	1				1
Homeland Security Strategies	1	1				1
Publication of Published Materials	1				1	1
B. Programmatic Review						
Program Goals and Objectives	2	2				2
Exercise	2				2	2
Training	1	1				1
Planning	1	1				1
C. Financial Management						
Accounting System	8	8				8
Distribution of Funds	1				1	1
Advance of Funds	2				2	2
Change Requests/Modifications	2				2	2
Maintenance of Records	1				1	1
D. Fiscal: Personnel Services						
Management and Administrative Services	3	3				3
Overtime/Back Fill	3	3				3
E. Fiscal: Procurement						
Responsibility	1	1				1
Methods of Procurement	4	4				4
F. Fiscal: Equipment & Property Management						
Equipment Purchases	3	3				3
Property Management & Records Keeping	2	1	1			2
G. Subgrantee Monitoring & Oversight						
Subrecipient single audit requirements	1				1	1
Management and Administrative Responsibility	1				1	1
Overtime/Backfill/CTO Responsibility	1				1	1
Procurement Responsibility	1				1	1
Equipment & Property Management Responsibility	1				1	1
Total	49	34	1	0	14	49

Monitoring Report

PROGRAM SUMMARY

Corrective Action Plan: Required.

MONITORING REPORT DETAIL

A. Administrative Review: Subgrantee in compliance (7 items). Not applicable for Subgrantee (1 item). Total of 8 items.

1. **Review of Audit Report:** Subgrantee in compliance (2 items).
 - a. Audit reports submitted as required. Subgrantee in compliance (1 item).
 - b. Findings noted and corrective action plan addressed. Subgrantee in compliance (1 item).
2. **Grant Assurances:** Subgrantee in compliance (1 item).
3. **Grant Approval Notification:** Subgrantee in compliance (2 items).
 - a. Maintain required records Subgrantee in compliance (1 item).
 - b. Conditions Rectified: Subgrantee in compliance (1 item).
4. **Performance Reports:** Subgrantee in compliance (1 item).
5. **Homeland Security Strategies:** Subgrantee in compliance (1 item).
6. **Publication of Materials:** Not applicable for Subgrantee (1 item).

B. Programmatic Review: Subgrantee in compliance (4 items). Not applicable for Subgrantee (2 items). Total of 6 items.

1. **Program Goals & Objectives:** Subgrantee in compliance (2 items).
 - a. Goals and Objectives clearly defined. Subgrantee in compliance (1 item).
 - b. Demonstrated Relationship to Homeland Security Goals & Objectives. Subgrantee in compliance (1 item).
2. **Exercise:** Not applicable for Subgrantee (2 items).

Monitoring Report

3. **Training:** Subgrantee in compliance. (1 item).

Trainings activities/costs allowable and applicable. Subgrantee in compliance (1 item).

4. **Planning:** Subgrantee in compliance (1 item).

Planning activities/costs allowable and applicable. Subgrantee in compliance (1 item).

- C. **Financial Management:** Subgrantee in compliance (8 items). Not applicable for Subgrantee (6 items). Total of 14 items.

1. **Accounting System:** Subgrantee in compliance (8 items).

- a. Financial Reporting: Subgrantee in compliance (1 item).
- b. Source Documentation: Subgrantee in compliance (1 item).
- c. Double Billing: Subgrantee in compliance (1 item).
- d. Supplanting: Subgrantee in compliance (1 item).
- e. Accounting Basis: Subgrantee in compliance (1 item).
- f. Commingling of Funds: Subgrantee in compliance (1 item).
- g. General Ledger Accounting Structure: Subgrantee in compliance (1 item).
- h. Costs Directly Related: Subgrantee in compliance (1 item).

2. **Distribution of Funds:** Not applicable for Subgrantee (1 item).

3. **Advance of Funds:** Not applicable for Subgrantee (2 items).

4. **Change Request/Modifications:** Not applicable for Subgrantee (2 items).

5. **Records Maintenance:** Not applicable for Subgrantee (1 item).

- D. **Fiscal: Personnel Services:** Subgrantee in compliance (6 items). Total of 6 items.

1. **Management and Administrative Services:** Subgrantee in compliance (3 items).

Monitoring Report

- a. Allocation: Subgrantee in compliance (1 item).
 - b. Allowable Costs/Activities: Subgrantee in compliance (1 item).
 - c. Functional Timesheets: Subgrantee in compliance (1 item).
2. **Overtime/Backfill and/or CTO**: Subgrantee in compliance (3 items). Total of 3 items.
- a. Prior Approval: Subgrantee in compliance (1 item).
 - b. Records and/or Supporting Documentation: Subgrantee in compliance (1 item).
 - c. Allowable Costs/Activities: Subgrantee in compliance (1 item).

Note: In review of the training costs for grant year 2006-0071, the subgrantee charged allowable over time training costs, however, within those costs social security and medicare were included. The amount totaled \$6.59. The monitor informed the subgrantee that only FICA, worker's compensation and unemployment benefits are allowed when charging over time benefits to the grant. Due to the small amount of \$6.59, the monitor is not asking for reimbursement.

E. Fiscal: Procurement: Subgrantee in compliance (5 items). Total of 5 items.

1. **Responsibility**: Subgrantee in compliance (1 item).
2. **Methods of Procurement**: Subgrantee in compliance (4 items).
 - a. Small Purchases: Subgrantee in compliance (1 item).
 - b. Formal Advertisement Invitation for Bid (IFB): Subgrantee in compliance (1 item).
 - c. Competitive Proposals: Subgrantee in compliance (1 item).
 - d. Noncompetitive Proposals: Subgrantee in compliance (1 item).

F. Fiscal: Equipment & Property Management: Subgrantee in compliance (4 items). Subgrantee not in compliance (1 item). Total of 5 items.

1. **Equipment Purchases**: Subgrantee in compliance (3 items).

Monitoring Report

- a. Allowable and Applicable Equipment: Subgrantee in compliance (1 item).
 - b. Prior Approval and Acquisition: Subgrantee in compliance (1 item).
 - c. Proficiency Training: Subgrantee in compliance (1 item).
2. **Property and Records keeping**: Subgrantee in compliance (1 item). Subgrantee not in compliance (1 item). Total of 2 items.
- a. Inventory Control: Subgrantee in compliance (1 item).
 - b. Property Management: Subgrantee not in compliance (1 item).

Requirement: 28 CFR 66.32(d)(1) states in part "...records must be maintained that include a description of the property, a serial number or other identification numbers..."

Finding #1: In review of the equipment property log sheets for FY2005-0015, FY2006-0071, and FY2007-0008 grant programs, the monitor noted the log sheets were not complete as they did not include the serial numbers or other identification numbers as required on the equipment purchased under the homeland security grants.

Action Required: The subgrantee must provide a complete and comprehensive equipment property log sheet for all equipment purchased in the FY2005-0015, FY2006-0071, and FY2007-0008 grants.

- G. **Subgrantee Monitoring & Oversight**: Not applicable for Subgrantee (5 items).

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California Emergency Management Agency

July 27, 2009

Clay D. Parker, Sheriff-Coroner
Tehama County Sheriff's Office
502 Oak St. P.O. Box 729
Red Bluff, Ca. 96080

Subject: Corrective Action Plan for Monitoring Narrative Report #M09-09

Dear Sheriff Parker:

As you are aware, the California Emergency Management Agency, formerly (OHS) is responsible for monitoring subgrantees to ensure that all administrative, programmatic and financial responsibilities are fulfilled and in accordance with the individual grant guides and applicable rules and regulations.

We have completed our review of your submitted corrective action plan for fiscal year FY2005-0015, 2006-0071, and 2007-0008 grant programs and have concluded that you have implemented appropriate corrective action as prescribed in the Monitoring Narrative Report #M09-09. Therefore, no further action is required on your part.

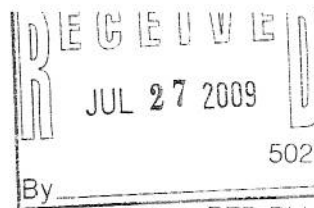
Sincerely,

Catherine Lewis
Interim Branch Chief
Local Assistance Monitoring Branch

cc: Rachel Magana, Program Representative
Local Assistance Monitoring Branch, Chron File
Grants Management Unit, Chron File



Tehama County Sheriff's Office



502 OAK STREET
P.O. BOX 729
RED BLUFF, CA 96080
(530) 529-7900
FAX (530) 529-7933

CLAY D. PARKER

Sheriff - Coroner

DENNIS GARTON

Undersheriff

July 22, 2009

California Emergency Management Agency
Local Assistance Monitoring Branch
3650 Schriever Ave.
Mather, Ca. 95655

Re: Monitoring Report #M09-09
Audit Homeland Security Grant
Tehama County Sheriff's Office
County of Tehama

Dear Jennifer Kolbe:

The following are the Non-compliance findings response and attachments:

1. Finding #1

FY 2005-0015, FY2006-0071 and FY2007-008

We had added the serial numbers to the inventory equipment property logs on the workbook (attached) that is in current usage for all other features of the grant. Some of the items will not have serial numbers, (i.e. face pieces on CBRN or Ballistic Vests). Wherever possible we have placed county tags as well. Our corrective action plan is to make sure Serial Numbers are on the Equipment Inventory worksheet as per grant guidelines 28CFR 66.32 (d) (1).

Please contact me if you need additional information or require further documentation.

Sincerely;

Clay D. Parker-Sheriff-Coroner

Serving Our Community with P.R.I.D.E.

Professionalism, Respect, Integrity, Dedication, Equality

Monitoring Report Response Form

TO: Ca. Emergency Management Agency
Local Assistance Monitoring Branch
3650 Schriever Ave.
Mather, Ca. 95655
Attention: Local Assistance
Monitoring Branch


Grant Numbers: FY05-0015, FY06-0071, FY07-0008
Monitoring Control Number: M09-09
Response Due: September 4, 2009

FROM: Subgrantee: Tehama County

Required Corrective Action Plan



I have reviewed the above referenced monitoring report and have submitted for your review and approval, an outlined Corrective Action Plan that addresses the findings noted in this report to be reviewed and approved by CalEMA program staff.


Authorized Signature
Clay D. Parker
Typed Name

Sheriff-Coroner
Title
Sheriff-Coroner
Title

072309
Date
530-529-7950
Telephone Number